

Amendments to the Specification:

Please replace the paragraph, beginning at page 11, line 19, with the following rewritten paragraph:

As shown in Figure 1A, the electromagnetic transducer 1000 according to Example 1 of the present invention includes a cylindrical first housing 7 and a yoke 6 (having a disk shape) disposed so as to cover the bottom face of the first housing 7. A center pole 3, which may form an integral part of the yoke 6, is provided in a central portion of the yoke 6. A coil 4 is wound around the center pole 3. Spaced from the outer periphery of the coil 4 is provided an annular first magnet 5, with an appropriate interspace maintained between the coil 4 and the inner periphery of the annular first magnet 5 around the entire circumference thereof. An appropriate interspace is maintained between the outer peripheral surface of the first magnet 5 and the inner peripheral surface of the first housing 7 around the entire circumference thereof. An upper end of the first housing 7 supports a first diaphragm 1, which is composed of an annular non-magnetic member as shown in the plan view of Figure 1B, in such a manner as to allow vibration of the first diaphragm 1. An appropriate interspace exists between the first diaphragm 1 and the coil 4, and between the first diaphragm 1 and the center pole 3. In a central portion of the first diaphragm 1, a second diaphragm 2 which is composed of an annular magnetic member is provided so as to be concentric with the first diaphragm 1. The second diaphragm 2 has an opening in a central portion as shown in the plan view of Figure 1C. The first diaphragm 1 also has an opening. In the central portion of the second diaphragm 2, a cover 13 (Figure 1A) is provided so as to cover the opening in the second diaphragm 2. The center pole 3 is shaped so as to be capable of being inserted into the opening in the second diaphragm 2 and the opening in the first diaphragm 1.

Please replace the paragraph, beginning at page 15, line 3, with the following rewritten paragraph:

In the present example, the cover 13 covers the opening in the second diaphragm 2 so as to entirely prevent sound from being emitted through an interspace between the center pole 3 and the second diaphragm 2. However, the cover 13 can be omitted in the case where interspaces between the center pole 3 and the second diaphragm 2 and the air holes 8 are of such a relationship that substantially no sound escapes from the interspace between the center pole 3 and the second diaphragm 2. The cover 13 may be formed as an integral part of the first diaphragm 1, or as a separate member. When the cover 13 is integral with the first diaphragm 1, the first diaphragm 1 extends under the second diaphragm 2, and thereby is connected with and integral with cover 13.